1120 BUSINESS RULES FOR TAX YEAR 2006
Version 2006v3.4

Rule Number	Requirements	Error Category	Severity	Change from 2006v3.3 to 2006v3.4
F1120-002	**If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then Schedule PH (Form 1120) must be attached.**	Missing Document	Reject	
F1120-004	**If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then Form 851 must be attached.**	Missing Document	Reject	
F1120-027	**If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then Form 4797 must be attached.**	Missing Document	Reject	
F1120-049	**If Form 1120, Schedule C, Line 14 has a non-zero value, then one or more Form 5471 must be attached.**	Missing Document	Reject	
F1120-061	**If Form 1120, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached.**	Missing Document	Reject	
F1120-064	**If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached.**	Missing Document	Reject	
F1120-078	**If Form 1120, Line 29b has a non-zero value, then Form 1120, Line 29b must equal Form 1120, Schedule C, Line 20.**	Data Mismatch	Reject	
F1120-089	**If Form 1120, Schedule K Line 7c has a non-zero value, then one or more Form 5472 must be attached.**	Missing Document	Reject	
F1120-109	**If Form 1120, Schedule K, Line 4, has a choice of 'Yes' indicated, then Name Control and EIN of the Parent - Subsidiary Control Group must be provided.**	Missing Data	Reject	
F1120-112	**If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then Form 2220 must be attached.**	Missing Document	Reject	
F1120-122	**There can be no more than one Form 3468 attached to Form 1120.**	Multiple Documents	Reject	
F1120-123	**There can be no more than one Form 4255 attached to Form 1120.**	Multiple Documents	Reject	
F1120-125	**There can be no more than one Form 5884 attached to Form 1120.**	Multiple Documents	Reject	
F1120-126	**There can be no more than one Form 6478 attached to Form 1120.**	Multiple Documents	Reject	
F1120-127	**There can be no more than one Form 6765 attached to Form 1120.**	Multiple Documents	Reject	
F1120-129	**There can be no more than one Form 8586 attached to Form 1120.**	Multiple Documents	Reject	
F1120-149	**If Form 1120, Schedule K Line 7 has a choice of 'Yes' indicated, then Line 7b must have a value.**	Missing Data	Reject	
F1120-192	**If Form 1120, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.**	Missing Document	Reject	

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F1120-202	**If Form 1120, Schedule K Line 6 has a choice of 'Yes' indicated, then Form 5452 must be attached.**	Missing Document	Reject	Deleted
F1120-214	**If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return.**	Missing Document	Reject	
F1120-215	**If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return.**	Missing Document	Reject	
F1120-216	**If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return.**	Missing Document	Reject	
F1120-217	**If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return.**	Missing Document	Reject	
F1120-228	**If Schedule PH (Form 1120) is present in the return, then Form 1120, Checkbox A2 "Personal Holding Company" must be checked.**	Missing Data	Reject	
F1120-229	**EIN and Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as the Filer's EIN and Name Control in the Return Header.**	Incorrect Data	Reject	
F1120-230	**If Form 1120, Item A4, checkbox "Schedule M-3 required" is checked, then Schedule M-3 (Form 1120), must be attached.**	Missing Document	Reject	
F1120-232	**If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then a Parent Return and a Subsidiary Return (for each Subsidiary Corporation listed on Form 851) must be provided.**	Missing Document	Reject	
F1120-233	**If Form 1120, Item D "Total Assets" is greater than or equal to 10,000,000(10 Million), then Schedule M-3(Form 1120) must be present in the return.**	Missing Document	Reject	
F1120-236	**If Form 1120, Line 9 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684indicator" does not contain "FORM 4684") then Form 1120, Line 9 must equal Form 4797, Line 17.**	Data Mismatch	Reject	
F1120-239	**If in Form 1120, the total of [Item D, Line 1a and Lines 4 through 10] is less than 250000, then Form 1120, Schedule K, Line 13 must have a choice of "Yes" indicated.**	Missing Data	Reject	
F1120-252	**If Form 1120, Line 25 has a non-zero value, then Form 8903 must be attached.**	Missing Document	Reject	
F1120-254	**If Form 1120, Line 32f2 has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached.**	Missing Document	Reject	
F1120-255	**If Form 1120, Line 32f1, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f1, dotted line does not have the value "BACKUP WITHHOLDING" ("backupWithholdingIndcator" does not contain the value of " BACKUP WITHHOLDING "), then Form 2439 must be attached.**	Missing Document	Reject	
F1120-256	**If Form 1120, Line 32f1, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f1, dotted line does not have the value " BACKUP WITHHOLDING " ("backupWithholdingIndcator" does not contain the value of "BACKUP WITHHOLDING"), then Form 1120, line 32f1 must equal the total of all Forms 2439, line 2.**	Data Mismatch	Reject	
F1120-258	**If Form 1120, Schedule L is present, Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.**	Data Mismatch	Reject	
F1120-259	**If Form 1120, Schedule K, Line 13 does not have a choice of "Yes" indicated, then Form 1120, Schedule L, Line 15d must have a value.**	Missing Data	Reject	

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F1120-260	**If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated, then Form 1120, Schedule M-2, Line 8 must have a value.**	Missing Data	Reject	
F1120-261	**If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated and Schedule M-3 (Form 1120) is not present in the return, then Form 1120, Schedule M-1, Line 10 must have a value.**	Missing Data	Reject	
F1120-262	**Form 1120, Line 8 must equal Schedule D (Form 1120) Line 14.**	Data Mismatch	Reject	
F1120-263	**If Form 2220 is present in the return, Form 1120, Line 33 must equal Form 2220, Line 34.**	Data Mismatch	Reject	
F1120-264	**If Form 1120, Schedule J, Line 5c, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 5c, Checkbox "Form 6478" is checked, then Form 6478 must be attached to Form 1120, Schedule J, Line 5c checkbox "Form 6478".**	Missing Document	Reject	
F1120-265	**If Form 1120, Schedule J, Line 5c, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 5c, Checkbox "Form 8835, Section B" is checked and Form 3800, Line 1h does not contain a value, then Form 8835 must be attached to Form 1120, Schedule J, Line 5c checkbox "Form 8835, Section B".**	Missing Document	Reject	
F1120-266	**If Form 1120, Schedule J, Line 5c, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 5c, Checkbox "Form 8844" is checked, then Form 8844 must be attached to Form 1120, Schedule J, Line 5c checkbox "Form 8844".**	Missing Document	Reject	
F1120-268	**If Form 1120, Schedule J, Line 5e, "Bond Credits Amount" has a non-zero value AND Form 1120, Schedule J, Line 5e, Checkbox "Form 8912" is checked, then Form 8912 must be attached to Form 1120, Schedule J, Line 5e checkbox "Form 8912".**	Missing Document	Reject	
F1120-269	**If Form 1120, Schedule J, Line 1 checkbox is checked, then Schedule O (Form 1120) must be attached to the return.**	Missing Data	Reject	
F1120-270	**If Form 1120, Schedule J, Line 5a has a non-zero value, then one or more Forms 1118 must be attached.**	Missing Document	Reject	
F1120-271	**If Form 1120, Schedule J, Line 5d has a non-zero value, then Form 8827 must be attached.**	Missing Document	Reject	
F1120-272	**If Form 1120, Schedule J, Line 5c, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 5c, Checkbox "Form 3800" is checked, then Form 3800 must be attached to Form 1120, Schedule J, Line 5c checkbox "Form 3800".**	Missing Document	Reject	
F1120-273	**If Form 1120, Schedule J, Line 3 has a non-zero value, then Form 4626 must be attached.**	Missing Document	Reject	
F1120-274	**When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is greater than Line 32h[TotalPayments], then Line 31 plus(+) Line 33 minus(-) Line 32h must equal Line 34[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.**	Math Error	Reject	
F1120-275	**Form 1120, Schedule J, Line 3 must equal Form 4626, Line 14.**	Data Mismatch	Reject	
F1120-276	**If Form 1120, Schedule J, Line 9, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 9, Check box "F4255" is checked, then Form 4255 must be attached to Form 1120, Schedule J, Line 9, checkbox "Form 4255".**	Missing Document	Reject	
F1120-277	**If Form 1120, Schedule J, Line 9, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 9, Check box "F4255" is checked, then no more than one Form 4255 must be attached to Form 1120, Schedule J, Line 9, checkbox "Form 4255".**	Multiple Documents	Reject	
F1120-278	**If Form 1120, Schedule J, Line 8 contains a non-zero value then Schedule PH (Form 1120) must be attached.**	Missing Document	Reject	

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F1120-279	If Form 1120, Line 31 has a non-zero value, then Form 1120, Line 31 must equal Form 1120, Schedule J, Line 10.	Data Mismatch	Reject	
F1120-280	If Form 1120, Schedule J, Line 9 "Other Taxes Amount" has a non-zero value and Schedule J, Line 9 checkbox "Form 8697" is checked, then Form 8697 must be attached to Form 1120, Schedule J, Line 9, checkbox "Form 8697".	Missing Document	Reject	
F1120-281	If Form 1120, Schedule J, Line 5e, "Bond Credits Amount" has a non-zero value AND Form 1120, Schedule J, Line 5e, checkbox "Form 8860" is checked, then Form 8860 must be attached to Form 1120, Schedule J, Line 5e checkbox "Form 8860".	Missing Document	Reject	
F1120-282	If Form 1120, Schedule J, Line 9, "Other Taxes Amount" has a non-zero value and Schedule J, Line 9, checkbox "Form 8611" is checked, then Form 8611 must be attached to Form 1120, Schedule J, Line 9, checkbox "Form 8611".	Missing Document	Reject	
F1120-283	If Form 1120, Schedule J, Line 9, "Other Taxes Amount" has a non-zero value and Schedule J, Line 9, checkbox "Form 8866" is checked, then Form 8866 must be attached to Form 1120, Schedule J, Line 9, checkbox "Form 8866".	Missing Document	Reject	
F1120-284	If Form 1120, Line 20 has a non-zero value, then one or more Forms 4562 must be attached.	Missing Document	Reject	
F1120-285	When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is less than Line 32h[TotalPayments], then Line 32h minus (-) [Line 31 plus(+) Line 33] must equal Line 35[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	
F1120-286	If Form 1120, Line 32g contains a non-zero value then Form 8913 must be attached.	Missing Document	Reject	
F1120-287	If Form 1120, Schedule J, Line 5e, "Bond Credits Amount" has a non-zero value AND Form 1120, Schedule J, Line 5e, Checkbox "Form 8860" is checked, then no more than one Form 8860 must be attached to Form 1120, Schedule J, Line 5e checkbox " Form 8860".	Multiple Documents	Reject	
F1120-288	If Form 1120, Schedule J, Line 5b has a non-zero value, then Form 8834 must be attached.	Missing Document	Reject	
F1120-289	If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684") and Form 4797 is not attached, then Form 1120, Line 9 must equal the sum of Form 4684, Lines 34 and 41a.	Data Mismatch	Reject	Verbiage Change
F1120-290	There can be no more than one Form 8820 attached to Form 1120.	Multiple Documents	Reject	
F1120-291	There can be no more than one Form 8826 attached to Form 1120.	Multiple Documents	Reject	
F1120-292	There can be no more than one Form 8835 attached to Form 1120.	Multiple Documents	Reject	
F1120-293	There can be no more than one Form 8844 attached to Form 1120.	Multiple Documents	Reject	
F1120-294	There can be no more than one Form 8845 attached to Form 1120.	Multiple Documents	Reject	
F1120-295	There can be no more than one Form 8846 attached to Form 1120.	Multiple Documents	Reject	

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F1120-296	**There can be no more than one Form 8847 attached to Form 1120.**	Multiple Documents	Reject	
F1120-297	**There can be no more than one Form 8861 attached to Form 1120.**	Multiple Documents	Reject	
F1120-298	**There can be no more than one Form 8874 attached to Form 1120.**	Multiple Documents	Reject	
F1120-299	**There can be no more than one Form 8881 attached to Form 1120.**	Multiple Documents	Reject	
F1120-300	**There can be no more than one Form 8882 attached to Form 1120.**	Multiple Documents	Reject	
F3800-066	**If Form 3800, Part 1, Line 1d has a non-zero value, then Form 6765 must be present in the return.**	Missing Document	Reject	Deleted
F3800-083	**If Form 3800, Part 1, Line 1u, has a non-zero value, then Form 8909 must be present in the return.**	Missing Document	Reject	Deleted
F3800-085	**If Form 3800, Part 1, Line 1v, has a non-zero value, then Form 8910 must be present in the return.**	Missing Document	Reject	Deleted
F3800-087	**If Form 3800, Part 1, Line 1w, has a non-zero value, then Form 8911 must be present in the return.**	Missing Document	Reject	Deleted
F3800-091	**If Form 3800, Part 1, Line 1aa, has a non-zero value, then Form 5884-A must be present in the return.**	Missing Document	Reject	Deleted
F4797-004	**If Form 4797, Line 9 (g) has a non-zero value, then Schedule D(Form 1120), Line 7 must equal Form 4797, Line 9 (g).**	Data Mismatch	Reject	
F5471-001	**If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.**	Missing Data	Reject	
F5471-002	**If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.**	Missing Document	Reject	
F5471-003	**If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.**	Missing Document	Reject	
F5471-005	**If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.**	Missing Document	Reject	
F5471-010	**If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached.**	Missing Document	Reject	
F5471-014	**If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached.**	Missing Document	Reject	
F5471-026	**If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached.**	Missing Document	Reject	
F5471-029	**If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.**	Missing Document	Reject	
F5471-030	**If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.**	Missing Document	Reject	

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F5471-031	**If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.**	Missing Document	Reject	
F5471-032	**If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.**	Missing Document	Reject	
F5471-033	**If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.**	Missing Document	Reject	
F851-005	**The EIN of the Subsidiary Corporation in Form 851 must not equal all nines.**	Incorrect Data	Reject	
F851-006	**For each Subsidiary Corporation in Form 851, Part I, the EIN of the Subsidiary ("CorporationEIN" of "SubsidiaryCorporationInfo") must not be the same as the EIN of the Filer (Common Parent Corporation) in the Return Header.**	Incorrect Data	Reject	
F8586-006	**If Form 8586, Line 3 has a non-zero value, then one or more Forms 8609-A must be present in the return.**	Missing Document	Reject	
F8586-007	**If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609-A must be present in the return.**	Incorrect Data	Reject	
F8609A-001	**Form 8609-A, Part I, Item A "Building Identification Number" must have a value.**	Missing Data	Reject	
F8865-028	**If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value.**	Missing Data	Reject	
F8865-029	**If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached.**	Missing Document	Reject	
F8865-178	**If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8586, 8271, 4797, 3468, 8906, 8907, 8908, 8910, 8911, 8912, 5884-A Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"].**	Missing Document	Reject	
F8865-185	**If Form 8865 is present in the return, then Schedule N (Form 1120), Line 2 must have a non-zero value.**	Missing Data	Reject	
F8873-001	**If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value.**	Missing Data	Reject	
F8873-002	**If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7c must have a non-zero value.**	Missing Data	Reject	
FPYMT-018	**Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.**	Incorrect Data	Reject	
FPYMT-019	**"Payment Amount" in the IRS Payment Record must not be greater than Form 1120, Line 34.**	Incorrect Data	Reject	
FPYMT-021	**If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.**	Incorrect Data	Reject	
FPYMT-029	**If the timestamp is on or before the due date of the return (two months and 15 days after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.**	Incorrect Data	Reject	
R0000-002	**The return type must be specified for each return in the return header.**	Missing Data	Reject And Stop	

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R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop	
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject	
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject	
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject	
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject	
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject	
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject	
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject	
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header.	Data Mismatch	Reject	
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "FPO".	Incorrect Data	Reject	
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	

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R0000-044	The CUSIP Number cannot equal all zeros.	Incorrect Data	Reject	
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	
R0000-047	"Tax Year" in the Return Header must equal one of the following values for the processing year 2007 - ("2004", "2005", "2006").	Incorrect Data	Reject	
R0000-049	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject	
R0000-050	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject	
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject	
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject	
R0000-055	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present.	Missing Document	Reject	
R0000-056	If Form 8838 is present in the return, then a binary attachment document with Description "8838 Signature Document" must be present.	Missing Document	Reject	
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject	
R0000-061	If multiple XML documents are created to represent the same binary attachment in a submission, they must all have the same Document Type and Description.	Incorrect Data	Reject	
R0000-062	Every attached file (i.e. binary attachment) must be referenced by one or more XML documents that represent it.	Missing Data	Reject	
R0000-065	If the checkbox "Final Return" is not checked or if the checkbox "Initial Return" is not checked or if the return is NOT less than 12 months (364 days from the "Tax Period Beginning Date" to the "Tax Period Ending Date" in the Return Header), then the "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2006 - ("20061231", "20070131", "20070228", "20070331", "20070430", "20070531", "20070630", "20070731", "20070831", "20070930", "20071031", "20071130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end of the month].	Incorrect Data	Reject	
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject And Stop	
R0000-070	If "Amended Return" or "Superseded" checkbox is checked, then an XML document named "AmendedReturnStatement" or a binary attachment with Description "Form1120X" or "ChangesInAmendedReturn" must be attached to the return.	Missing Document	Reject	New
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN.	Database Validation Error	Reject	
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	Deleted

Rule Number	Requirements	Error Category	Severity	Change from 2006v3.3 to 2006v3.4
R0000-904	**Software ID in the Return Header must have passed testing for the form family and tax year.**	Database Validation Error	Reject And Stop	
R0000-905	**Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.**	Database Validation Error	Reject	
R0000-906	**Routing Transit Number (RTN) included in the return must be present in the e-File database.**	Database Validation Error	Reject	
R0000-907	**The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).**	Duplicate Condition	Reject	
R0000-909	**If "Amended Return" or (Superseded for 1120/1120S) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.**	Duplicate Condition	Reject	
R0000-910	**If "Amended Return" or (Superseded for 1120/1120S) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.**	Duplicate Condition	Reject	
R0000-917	**Filer's TIN and Name Control in the Return Header must match data in the e-File database unless Form 1120/1120S, Item 3, checkbox "Name Change" is checked.**	Database Validation Error	Reject	New
SF-F1040-003	**If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return.**	Missing Document	Reject	
SF-F1040-006	**If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return.**	Missing Document	Reject	
SM3-F1120-001	**If Schedule M-3 (Form 1120), Part II, Line 17(a), 17(b), 17(c) or 17(d) (Cost of Goods Sold) has a non-zero value, then Form 8916-A must be attached.**	Missing Document	Reject	
SN-F1120-001	**If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached.**	Missing Document	Reject	
SN-F1120-006	**If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return.**	Missing Document	Reject	
SN-F1120-007	**If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value.**	Missing Data	Reject	
SN-F1120-008	**If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value.**	Missing Data	Reject	
SN-F1120-009	**If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return.**	Missing Document	Reject	
SN-F1120-010	**If Schedule N (Form 1120), Line 7c has a non-zero value, then Form 8873 must be attached to the return.**	Missing Document	Reject	
SN-F1120-012	**If Schedule N (Form 1120), Line 4b has a non-zero value, then Form 5471 must be attached to the return.**	Missing Document	Reject	

Rule Number	Requirements	Error Category	Severity	Change from 2006v3.3 to 2006v3.4
SN-F1120-013	**If Schedule N (Form 1120), Line 1b has a non-zero value, then Form 8858 must be attached to the return.**	Missing Document	Reject	
SPH-F1120-002	**If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 972 must be attached to Schedule PH (Form 1120).**	Missing Document	Reject	
SPH-F1120-003	**If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 973 must be attached to Schedule PH (Form 1120).**	Missing Document	Reject	
STATE-001	**The agency to which a State Submission is filed must participate in the Fed/State program.**	Incorrect Data	Reject	
STATE-005	**The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.**	Data Mismatch	Reject	
STATE-006	**If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.**	Unsupported	Reject	
STATE-007	**The IRS Submission ID referenced in the State Submision must be that of an IRS Return.**	Incorrect Data	Reject	
STATE-008	**State Corporate Returns can only be submitted via the Web Services Channel.**	Unsupported	Reject	
STATE-901	**The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.**	Database Validation Error	Reject	
STATE-902	**The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.**	Database Validation Error	Reject	
T0000-001	**The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing).**	Data Mismatch	Reject And Stop	
T0000-002	**The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use).**	Data Mismatch	Reject And Stop	
T0000-003	**The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.**	Data Mismatch	Reject And Stop	
T0000-006	**The ETIN provided at EMS logon or selected on the internet must match the ETIN found in the transmission header.**	Data Mismatch	Reject And Stop	
T0000-007	**The processing site <name> does not accept data in XML format.**	Unsupported	Reject	
T0000-008	**The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".**	Incorrect Data	Reject	
T0000-009	**The Transmission File must be free of virus. A virus was found in this file.**	Unsupported	Reject And Stop	
T0000-012	**EMS received your file, but could not process it. Please check your file and re-transmit.**	Unsupported	Reject And Stop	
T0000-013	**The Message ID must be globally unique.**	Incorrect Data	Reject And Stop	
T0000-014	**The Submission ID must be globally unique.**	Incorrect Data	Reject And Stop	
T0000-015	**The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.**	Incorrect Data	Reject And Stop	
T0000-016	**The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).**	Incorrect Data	Reject And Stop	

Rule Number	Requirements	Error Category	Severity	Change from 2006v3.3 to 2006v3.4
T0000-017	**The Submission ID must be 20 characters in length.**	Incorrect Data	Reject And Stop	
T0000-900	**Transmission cannot be a duplicate of a previously accepted transmission.**	Duplicate Condition	Reject And Stop	
T0000-901	**If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.**	Database Validation Error	Reject And Stop	
T0000-902	**If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.**	Database Validation Error	Reject And Stop	
X0000-005	**The XML data has failed schema validation.**	XML Error	Reject And Stop	
X0000-006	**MIME Header fields must conform to the specification for the transmission file published by the IRS.**	XML Error	Reject And Stop	
X0000-007	**The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.**	XML Error	Reject And Stop	
X0000-008	**The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").**	XML Error	Reject And Stop	
X0000-009	**The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.**	XML Error	Reject And Stop	
X0000-010	**For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.**	Incorrect Data	Reject And Stop	
X0000-011	**All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).**	Incorrect Data	Reject And Stop	
X0000-012	**The name of a binary attachment file must be less than or equal to 64 bytes.**	Incorrect Data	Reject And Stop	
X0000-015	**Each zip entry in the Attachment Zip file must end with ".zip" extension.**	Data Mismatch	Reject And Stop	
X0000-017	**ZIP Entry names in the transmission ZIP archive must be unique.**	Duplicate Condition	Reject And Stop	
X0000-018	**A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.**	Incorrect Data	Reject And Stop	
X0000-019	**A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.**	Incorrect Data	Reject And Stop	

Rule Number	Requirements	Error Category	Severity	Change from 2006v3.3 to 2006v3.4
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject And Stop	
X0000-022	The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.	Duplicate Condition	Reject	
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject And Stop	
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject And Stop	
X0000-026	The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.	Incorrect Data	Reject And Stop	
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	
X0000-028	A single PDF file must not exceed 60MB in size.	Incorrect Data	Reject	